

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 24.4

- 24.282 Multiple transfers.
- 24.283 Reconsignment.
- 24.284 Consignee premises.

REMOVALS WITHOUT PAYMENT OF TAX

- 24.290 Removal of wine as distilling material.
- 24.291 Removal of wine for vinegar production.
- 24.292 Exported wine.
- 24.293 Wine for Government use.
- 24.294 Destruction of wine.

RETURN OF UNMERCHANTABLE WINE TO BOND

- 24.295 Return of unmerchantable wine to bond.

TAXPAID WINE OPERATIONS

- 24.296 Taxpaid wine operations.

Subpart O—Records and Reports

- 24.300 General.
- 24.301 Bulk still wine record.
- 24.302 Effervescent wine record.
- 24.303 Formula wine record.
- 24.304 Chaptalization (Brix adjustment) and amelioration record.
- 24.305 Sweetening record.
- 24.306 Distilling material or vinegar stock record.
- 24.307 Nonbeverage wine record.
- 24.308 Bottled or packed wine record.
- 24.309 Transfer in bond record.
- 24.310 Taxpaid removals from bond record.
- 24.311 Taxpaid wine records.
- 24.312 Unmerchantable wine returned to bond record.
- 24.313 Inventory record.
- 24.314 Label information record.
- 24.315 Materials received and used record.
- 24.316 Spirits record.
- 24.317 Sugar record.
- 24.318 Acid record.
- 24.319 Carbon dioxide record.
- 24.320 Chemical record.
- 24.321 Decolorizing material record.
- 24.322 Allied products record.
- 24.323 Excise Tax Return form.

AUTHORITY: 5 U.S.C. 552(a); 26 U.S.C. 5001, 5008, 5041, 5042, 5044, 5061, 5062, 5081, 5111–5113, 5121, 5122, 5142, 5143, 5173, 5206, 5214, 5215, 5351, 5353, 5354, 5356, 5357, 5361, 5362, 5364–5373, 5381–5388, 5391, 5392, 5511, 5551, 5552, 5661, 5662, 5684, 6065, 6091, 6109, 6301, 6302, 6311, 6651, 6676, 7011, 7302, 7342, 7502, 7503, 7606, 7805, 7851; 31 U.S.C. 9301, 9303, 9304, 9306.

SOURCE: T.D. ATF–299, 55 FR 24989, June 19, 1990, unless otherwise noted.

Subpart A—Scope

§ 24.1 General.

The regulations in this part relate to the establishment and operation (including incidental activities) of wine premises and to the treatment and classification of wine.

§ 24.2 Territorial extent.

This part applies to the several States of the United States and the District of Columbia. (Sec. 201, Pub. L. 85–859, 72 Stat. 1337, as amended (26 U.S.C. 5065))

§ 24.4 Related regulations.

Regulations related to this part are listed below:

- 26 CFR Part 301—Procedure and Administration.
- 27 CFR Part 1—Basic Permit Requirements Under the Federal Alcohol Administration Act.
- 27 CFR Part 2—Nonindustrial Use of Distilled Spirits and Wine.
- 27 CFR Part 4—Labeling and Advertising of Wine.
- 27 CFR Part 9—American Viticultural Areas.
- 27 CFR Part 16—Alcoholic Beverage Health Warning Statement
- 27 CFR Part 18—Production of Volatile Fruit-Flavor Concentrates.
- 27 CFR Part 19—Distilled Spirits Plants.
- 27 CFR Part 26—Liquors and Articles from Puerto Rico and the Virgin Islands.
- 27 CFR Part 27—Importation of Distilled Spirits, Wines and Beer.
- 27 CFR Part 28—Exportation of Alcohol.
- 27 CFR Part 29—Stills and Miscellaneous Regulations.
- 27 CFR Part 30—Gauging Manual.
- 27 CFR Part 71—Rules of Practice in Permit Proceedings.
- 27 CFR Part 194—Liquor Dealers.
- 31 CFR Part 225—Acceptance of Bonds, Notes, or Other Obligations Issued or Guaranteed by the United States as Security in Lieu of Surety or Sureties on Penal Bonds.

[T.D. ATF–299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF–459, 66 FR 38550, July 25, 2001; T.D. ATF–463, 66 FR 42734, Aug. 15, 2001; T.D. ATF–462, 66 FR 42736, Aug. 15, 2001; T.D. ATF–470, 66 FR 58944, Nov. 26, 2001; T.D. ATF–479, 67 FR 30798, May 8, 2002; T.D. TTB–8, 69 FR 3830, Jan. 27, 2004]